

SENATE BILL NO. 153

INTRODUCED BY J. O'NEIL

BY REQUEST OF THE DEPARTMENT OF TRANSPORTATION

A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE PENALTY AND INTEREST PROVISIONS ON LATE-FILED GASOLINE AND SPECIAL FUEL TAXES; AMENDING SECTIONS 15-70-210 AND 15-70-352, MCA; AND PROVIDING AN EFFECTIVE DATE AND AN APPLICABILITY DATE."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

Section 1. Section 15-70-210, MCA, is amended to read:

"15-70-210. Tax penalty for delinquency. (1) Any license tax not paid within the time provided in 15-70-113(3) and 15-70-205 is delinquent, ~~and~~ a penalty of 10% must be added to the tax, and the tax bears interest at the rate of 1% a month, prorated daily, from the date of delinquency until paid. Upon a showing of good cause by the distributor, the department ~~of transportation~~ may waive any penalty.

(2) If ~~any~~ a distributor or other person subject to the payment of the license tax willfully fails, neglects, or refuses to make any statement required by this part or willfully fails to make payment of the license tax within the time provided, the department may revoke any license issued under this part.

(3) The department shall set forth the information that it requires in the statement and determine the amount of the license tax due from the distributor and shall add a penalty of ~~\$25~~ \$100 or 10% of the amount due, whichever is greater, together with interest at the rate of 1% a month, prorated daily, from the date that the statements should have been made and the license tax should have been paid.

(4) The department shall proceed to collect the license tax, with penalties and interest. At the request of the department, the attorney general shall commence and prosecute to final determination in any court of competent jurisdiction an action to collect the license tax."

Section 2. Section 15-70-352, MCA, is amended to read:

"15-70-352. Penalties for delinquency. (1) Any license tax not paid within the time provided in 15-70-113(3) and 15-70-344 is delinquent, a penalty of 10% is added to the tax, and the tax bears interest at the rate of 1%, prorated daily, on the tax due for each calendar month ~~or fraction of a month~~.

1 Upon a showing of good cause by the distributor, the department of transportation may waive the penalty.

2 (2) If ~~any~~ a distributor or other person subject to the payment of the license tax willfully fails,
3 neglects, or refuses to make any statement required by this part or willfully fails to make payment of the
4 license tax within the time provided, the department may revoke any license issued under this part.

5 (3) The department shall set forth the information it requires in the statement and determine the
6 amount of the license tax due from the distributor and shall add a penalty of ~~\$25~~ \$100 or 10% of the
7 amount due, whichever is greater, together with an interest rate of 1% ~~per month or fraction of a month,~~
8 prorated daily, from the date the statements should have been made and the license tax should have been
9 paid.

10 (4) The department shall proceed to collect the license tax, with penalties and interest. At the
11 request of the department, the attorney general shall commence and prosecute to final determination in
12 any court of competent jurisdiction an action to collect the license tax."

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14 NEW SECTION. **Section 3. Effective date.** [This act] is effective July 1, 2001.

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16 NEW SECTION. **Section 4. Applicability.** [This act] applies to gasoline and special fuel tax
17 liabilities occurring after June 30, 2001.

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